

ROCHESTER SCHOOL DISTRICT NO. 401
Thurston County, Washington
September 1, 1994 Through August 31, 1996

Schedule Of Findings

1. Student Approval Of Associated Student Body Expenditures Should Be Obtained

Our review of Associated Student Body vouchers and supporting documentation at Rochester School District revealed no evidence of student approval, as required by state law.

RCW 28A.58.120 states in part:

. . . All disbursements from the Associated Student Body program fund or any imprest bank account established thereunder shall have the prior approval of the appropriate governing body representing the Associated Student Body

WAC 392-138-050 states in part:

(3) All disbursements from the Associated Student Body program fund or any imprest bank account established thereunder shall have the prior approval of the appropriate governing body representing the Associated Student Body. Supporting documentation of the vouchers shall bear evidence of approval by the associated student governing body in accordance with Associated Student Body (Our emphasis)

A purchase order request form is used to initiate purchase orders. None of the purchase order request forms or purchase orders we tested showed evidence of student approval. The Associated Student Body vouchers were paid without the prior approval of the proper associated student governing body.

Failure to acquire prior approval from the associated student governing body is a violation of state law. In addition, it fails to achieve the purpose of the Associated Student Body Fund, which is to encourage the supervised self-government of the various associated student bodies.

We recommend that all Associated Student Body expenditures be approved by the proper associated student governing body and all voucher documentation show evidence of student approval.

Auditee's Response

We concur with the facts as presented in the finding. In the future, the district will ensure that evidence of student approval is obtained for both Associated Student Body vouchers and purchase orders.

Auditor's Concluding Remarks

Based upon the district's response, it appears that adequate corrective action will be taken. We will review this issue again at our next regular audit.

We would like to thank the staff of Rochester School District for their assistance and cooperation throughout the course of the audit.